

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 20346
[REDACTED] ,)	
)	DECISION
Petitioner.)	
_____)	

On March 7, 2007, the Tax Discovery Bureau of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (petitioner) proposing income tax, penalty, and interest for taxable years 2000, 2001, 2002, 2003, and 2005 in the total amount of \$25,026.

The petitioner filed a timely protest and petition for redetermination. An informal hearing has not been requested by the petitioner. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

The petitioner has not filed Idaho individual income tax returns for taxable years 2000, 2001, 2002, 2003, 2004, and 2005. The petitioner has had an Idaho driver's license since 2002 and an Idaho Fish & Game license for 2002, 2003, 2004, and 2005 that stated the petitioner has been an Idaho resident since January 1, 1995.

On January 11, 2007, the Tax Discovery Bureau sent a letter with a questionnaire to the petitioner to help the Commission properly determine the petitioner's filing requirement. There was no response to the letter. [Redacted].

In the petitioner's protest letter dated May 9, 2007, he stated:

As we discussed last week, I am appealing [sic] the NODD for my state taxes. It will take me some time to "dig up" all the way back to 2000, so any extensions in time will be greatly appreciated.

On May 9, 2007, the TDB sent the petitioner a letter acknowledging a timely protest and requesting the petitioner provide the information by June 8, 2007. If the TDB and petitioner were not able to resolve the issues in the petitioner's file, it would be transferred to the Commission's Legal/Tax Policy division to allow the petitioner to continue with his rights of appeal. No information was received from the petitioner.

The Tax Policy Specialist (policy specialist) sent the petitioner a hearing rights letter on July 17, 2007, to inform him of the alternatives for redetermining his protested deficiency determination. A follow-up letter was sent on September 10, 2007. The petitioner did not respond to either letter.

It is well settled in Idaho that an NOD issued by the Idaho State Tax Commission is presumed to be correct. Albertson's Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814 (1984); Parsons v. Idaho State Tax Commission, 110 Idaho 572, 574-575 n.2 (Ct. App. 1986). The burden is on the petitioner to show that the tax deficiency is erroneous. Id. Since the petitioner has failed to meet the burden in this case, the Tax Commission finds that the amount shown due on the Notice of Deficiency Determination is true and correct.

[Redacted] The petitioner has not provided the Commission with a contrary result to the determination of his income [Redacted]. Therefore, the Commission must uphold the NOD.

WHEREFORE, the Notice of Deficiency Determination dated March 7, 2007, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the petitioner pay the following tax,

penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2000	\$8,475	\$2,119	\$4,083	\$14,677
2001	3,756	939	1,519	6,214
2002	2,762	691	940	4,393
2003	600	150	173	923
2005	286	72	48	<u>406</u>
			TOTAL DUE	<u>\$26,613</u>

Interest is computed through October 11, 2008.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the petitioner's right to appeal this decision is enclosed.

DATED this ____ day of _____, 2008.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2008, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.
